

State of South Dakota

EIGHTY-EIGHTH SESSION LEGISLATIVE ASSEMBLY, 2013

528U0003

HOUSE BILL NO. 3

Introduced by: _____

1 FOR AN ACT ENTITLED, An Act to require agricultural land to be assessed based on its
2 actual use for agricultural purposes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-6-33.32 be amended to read as follows:

5 10-6-33.32. Agricultural land shall be divided by the director of equalization into categories,
6 including cropland and noncropland. The actual use of the agricultural land shall determine
7 which category the land shall be assigned to by the director of equalization. Each category shall
8 be ~~divided into classes~~ adjusted based on soil classification standards developed by the United
9 States Department of Agriculture Natural Resources Conservation Service.

